

National Indian Gaming Commission, Interior

§ 514.6

514.14 What happens if a tribe overpays its fees or if the Commission does not expend the full amount of fees collected in a fiscal year?

514.15 May tribes submit fingerprint cards to the NIGC for processing?

514.16 How does the Commission adopt the fingerprint processing fee?

514.17 How are fingerprint processing fees collected by the Commission?

AUTHORITY: 25 U.S.C. 2706, 2710, 2710, 2717, 2717a.

SOURCE: 77 FR 5181, Feb. 2, 2012, unless otherwise noted.

EDITORIAL NOTE: Nomenclature changes to part 514 appear at 78 FR 4785, Jan. 23, 2013.

§ 514.1 What is the purpose of this part?

Each gaming operation under the jurisdiction of the Commission, including a tribe with a certificate of self-regulation, shall pay to the Commission annual fees as established by the Commission. The Commission, by a vote of not less than two of its members, shall adopt the rates of fees to be paid.

§ 514.2 When will the annual rates be published?

(a) The Commission shall adopt preliminary rates for each calendar year no later than March 1st of each year, and, if considered necessary, shall modify those rates no later than June 1st of that year.

(b) The Commission shall publish the rates of fees in a notice in the FEDERAL REGISTER.

§ 514.3 What is the maximum fee rate?

(a) The rates of fees imposed shall be—

(1) No more than 2.5% of the first \$1,500,000 (1st tier), and

(2) No more than 5% of amounts in excess of the first \$1,500,000 (2nd tier) of the assessable gross revenues from each gaming operation subject to the jurisdiction of the Commission.

(b) If a tribe has a certificate of self-regulation, the rate of fees imposed shall be no more than .25% of assessable gross revenues from self-regulated class II gaming operations.

§ 514.4 What are “assessable gross revenues” and how does a tribe calculate the amount of the annual fee it owes?

(a) For purposes of computing fees, assessable gross revenues for each gaming operation are the annual total amount of money wagered on class II and III games, entry fees (including table or card fees), less any amounts paid out as prizes or paid for prizes awarded, and less an allowance for amortization of capital expenditures for structures as reflected in the gaming operation's audited financial statements.

(b) Each gaming operation subject to these regulations shall calculate the annual fee based on the gaming operation's fiscal year.

(c) Unless otherwise provided by the regulations, generally accepted accounting principles shall be used.

(d) The allowance for amortization of capital expenditures for structures shall be either:

(1) An amount not to exceed 5% of the cost of structures in use throughout the year and 2.5% of the cost of structures in use during only a part of the year; or

(2) An amount not to exceed 10% of the total amount of depreciation expenses for the year.

(e) All class II and III revenues from gaming operations are to be included.

§ 514.5 When must a tribe pay its annual fees?

Each gaming operation shall calculate the amount of fees to be paid and remit them with the quarterly statement required in § 514.6. The fees payable shall be computed using:

(a) The most recent rates of fees adopted by the Commission pursuant to § 514.2,

(b) The assessable gross revenues for the previous fiscal year as calculated using § 514.4, and

(c) The amounts paid and credits received during the fiscal year, if applicable.

§ 514.6 What are the quarterly statements that must be submitted with the fee payments?

(a) Each gaming operation subject to the jurisdiction of the Commission